



## DEPARTMENT OF THE NAVY

COMMANDING OFFICER  
NAVAL AIR STATION  
700 AVENGER AVENUE  
LEMOORE, CALIFORNIA 93246-5001

NASLEMINST 5200.1B CH-1

022  
01 DEC 1997

### NAS LEMOORE INSTRUCTION 5200.1B CHANGE TRANSMITTAL 1

From: Commanding Officer, Naval Air Station, Lemoore

Subj: MANAGEMENT CONTROL PROGRAM (MCP)

Encl: (1) NAS Lemoore Management Control Review Plan for  
Five Year Cycle FY98 - FY02

1. Purpose. To transmit change 1 to the basic instruction.

2. Action

a. Page 1, change Ref: (c) to read, "CINCPACFLTINST 5200.6C".

b. Page 1, change Ref: (d) to read, "COMNAVBASESANDIEGOINST 5200.1B".

c. Page 1, change Encl: (1) to read, "NAS Lemoore MCP Five-Year Plan for FY1998 - FY2002".

d. Page 3, paragraph 7a, delete subparagraph (4).

e. Page 3, paragraph 7c, delete subparagraph (4).

f. Page 5, paragraph 8b(1), change the first sentence to read, "Each year the Commander, Naval Base San Diego may designate specific MCR's be accomplished on additional assessable units of special interest".

g. Page 5, paragraph 8b(3), line 3 change, "(1993-1997)" to read, "(1998-2002)".

h. Page 6, paragraph 8c, line 7 place a period after the word "year" and delete the rest of the sentence. Add the sentence "The source of the AMCR must be clearly documented."

i. Page 7, paragraph 10c, line 1 change, "FY97" to read, "FY02".

j. Page 7, paragraph 10d, line 3 change, "COMNAVAIRPAC" to read, "COMNAVBASESANDIEGO".

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k. Replace enclosure (1) of the basic instruction with enclosure (1) of this change transmittal.

*D.E. Bealer ACTING*

L. D. CHILDRESS

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**AUG 16 1994**

### NAS LEMOORE INSTRUCTION 5200.1B

From: Commanding Officer, Naval Air Station, Lemoore

Subj: **MANAGEMENT CONTROL PROGRAM (MCP)**

Ref: (a) SECNAVINST 5200.35C  
(b) OPNAVINST 5200.25C  
(c) CINCPACFLTINST 5200.6B  
(d) COMNAVAIRPACINST 5200.1B

Encl: (1) NAS Lemoore MCP Five-Year Plan for FY1993 - FY1997

1. **Purpose.** To provide guidance and instruction for implementing the Management Control Program (MCP) at Naval Air Station Lemoore, and to assign responsibility for the development, maintenance, review and improvement of management controls through the use of Vulnerability Assessments (VA's) and Management Control Reviews (MCR's) as defined in references (a) through (d).

2. **Cancellation.** NASLEMINST 5200.1A

3. **Scope.** The MCP covers all appropriated and nonappropriated fund activities and functions; and its requirements are the responsibility of all civilian and military personnel.

4. **Policy.** NAS Lemoore shall maintain an effective system of accounting and administrative controls. All programs, systems, and functions of NAS Lemoore are subject to coverage of the MCP and shall be evaluated on a recurring basis. Managers and employees share in this responsibility and are accountable for the success or failure of management control practices within their areas of responsibility. Performance appraisals and fitness reports of all military and civilian managers will reflect the accomplishments or deficiencies of their management control responsibilities.

5. **Discussion.**

a. The Management Control Program has been established by the Federal Manager's Financial Integrity Act of 1982. References (a) and (b) delineate policy for activities of the U.S. Navy and mandates that the MCP be implemented at all Naval commands.

b. The term "Management Control" vice "Internal Control" has been adopted to emphasize that the program is a management tool,

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and is the responsibility of all managers. The term is also indicative that it applies to administrative controls as well financial controls.

c. The concept of the MCP is to provide for a self assessment and certification by the manager of a function that his management control systems are reasonably adequate to prevent fraud, waste, and misuse; and that weaknesses noted are being promptly corrected.

d. The program should not be viewed as a once every five year task to identify and correct problems. It is a daily supervisory responsibility to ensure procedures are followed. And it is the responsibility of each employee to ensure established procedures and regulations are carried out to meet management control objectives.

e. Further detailed guidance and instructions for accomplishing Vulnerability Assessments, Management Control Reviews and Alternate Management Control Reviews can be found in the Naval Air Station Lemoore, Management Control Program Handbook. Copies are available from the Management Control Program Coordinator, Code 022.

6. Management Control Program Objectives.

a. Make each manager responsible for management control practices within his area of responsibility.

b. Require managers to periodically certify to higher authority that their management control systems are reasonably capable of preventing fraud, waste, and abuse.

c. Identify material management control weaknesses and take prompt corrective action.

d. Strengthen the management control system in a cost effective manner.

e. Require prompt correction of specific weaknesses noted in audits, inspections, reviews and evaluations made by outside sources as well as deficiencies noted internally through the MCR process.

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7. **Responsibility.**

a. **The Commanding Officer.**

(1) Assign responsibilities for establishment of management controls as a management function.

(2) Promote a control-conscious environment within the command.

(3) Ensure all levels of management adhere to the General Accounting Office's (GAO) book Standards of Internal Controls in the Federal Government.

(4) Sign the annual management control summary reports required by reference (d).

b. **The Executive Officer.**

(1) Perform duties as the senior management executive in charge of the Management Control Program aboard NAS Lemoore.

(2) Ensure the Management Control Program is implemented aboard NAS Lemoore and the provisions of references (a) through (d) and this instruction are adhered to.

c. **The Management Control Program Coordinator.** The Command Evaluation Supervisor will perform duties as the station Management Control Program Coordinator.

(1) Assist the Executive Officer in the administration and control of the Management Control Program.

(2) Establish a tracking system for VA's, MCR's and follow-up reviews of incomplete actions taken to correct noted deficiencies, and monitor for timely submission by departments and special assistants.

(3) Act as the central point of contact for the administration of the Management Control Program and liaison with higher authority and outside audit and inspection groups who come to review the MCP.

(4) Consolidate reports submitted by departments and special assistants into one report for the Commanding Officer's approval, and forwarding up the chain of command.

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d. Department Heads and Special Assistants.

(1) Ensure adequate and effective management control systems are established, documented, and fully functioning in order to fulfill the requirements established by the DON and local command policy.

(2) Supervise and update the departments' management control systems as required.

(3) Promote a control-conscious environment within the department.

(4) Assign specific responsibility within the department for performing VA's and MCR's. VA's and MCR's must be performed by the manager who is responsible for the functions.

(5) Certify by signing the MCR report that the MCR has been completed as required and management controls are in place to prevent fraud, waste, and misuse except for deficiencies noted, and the deficiencies are being promptly corrected.

(6) Ensure timely submission of VA's, MCR's and follow-ups as required.

(7) Ensure all assessable units of the department are identified and included in enclosure (1).

(8) Ensure all managers in the department receive training and are knowledgeable concerning their requirements under the Federal Managers' Financial Integrity Act (The Management Control Program).

(9) Ensure all managers in the department both military and civilian are evaluated in their performance appraisals and fitness reports concerning the success or failure of their management control system.

e. Functional Managers.

(1) Continually monitor management controls to ensure they are functioning to prevent fraud, waste, and misuse.

(2) Ensure that all required VA's and MCR's are promptly conducted within their areas of responsibility upon notification of due date.

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(3) Ensure that documentation used to perform VA's and MCR's is retained until the next VA and MCR are completed.

(4) Forward the results of all VA's and MCR's through their chain of command to the Management Control Program Coordinator.

(5) Ensure all managers under their cognizance receive training and are knowledgeable concerning their responsibilities under the Federal Managers' Financial Integrity Act (The Management Control Program).

(6) Ensure all managers under their cognizance are evaluated in their performance appraisals and fitness reports concerning the success or failure of their management control systems.

8. **Implementation.** To provide consistency in meeting program requirements, the NAS Lemoore Five Year Management Control Program Plan is established by enclosure (1).

a. VA's will be performed at least once every five years, normally at the beginning of each five year cycle of the management control program, or as directed by separate correspondence. Guidance for conducting, documenting and reporting the results of vulnerability assessments is contained in the Naval Air Station Lemoore Management Control Program Handbook available from the Management Control Program Coordinator.

b. Reporting requirements for MCR's.

(1) Each year the Commander, Naval Air Force, U.S. Pacific Fleet (COMNAVAIRPAC) designates that specific MCR's be accomplished on additional assessable units of special interest. These will be assigned for accomplishment upon receipt.

(2) All assessable units designated as highly vulnerable from the VA will have an MCR performed within two years of the completion of the vulnerability assessment as scheduled in enclosure (1).

(3) All assessable units designated as medium vulnerability shall have an MCR completed within the current five year cycle (1993-1997) as scheduled in enclosure (1).

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(4) All assessable units designated as low vulnerability from the VA do not routinely require management control reviews to be performed. However, they can be required by the local Commanding Officer or by special requirements of higher authority. Also, this does not preclude the managers responsibility from having adequate internal controls and performing an informal MCR for his own benefit and knowledge of the internal control system of his function.

(5) A certification statement reporting the results of management control reviews shall be submitted to the Commanding Officer via the MCP Coordinator (Code 022) upon completion of each MCR. Specific due dates for MCR's will be established by separate correspondence from the MCP Coordinator at the beginning of each fiscal year.

c. Alternate Management Control Reviews (AMCR's). This form of review is accomplished by using the results of audits, investigations, command evaluation reviews, or inspections that included techniques to determine the overall compliance with the GAO management control standards. AMCR's will be used whenever possible. In order to use an AMCR, the report upon which it is based must have been completed within the last two years; and the controls of the particular assessable unit and testing of the controls must be annotated by the reviewer. The Command Evaluation Program will be coordinated with the MCP as much as possible and resulting Command Evaluation reports used as AMCR's

9. **Documentation.** Adequate working papers shall be maintained to support work accomplished and results of VA's, MCR's, AMCR's, and follow-up actions. This information is useful in reviewing the validity of conclusions reached, evaluating performance of individuals involved and performing subsequent assessments and reviews. Documentation shall be retained for five years, or until the next MCR or AMCR is completed.

10. **Action.**

a. Department heads shall ensure their departments responsibility for management controls are enforced and reporting requirements are adhered to as established by this instruction.

b. Departmental representatives may be assigned if needed to accomplish goals and interface with the MCP Coordinator. The names and extension numbers of department representatives should be provided to the MCP Coordinator, Code 022.

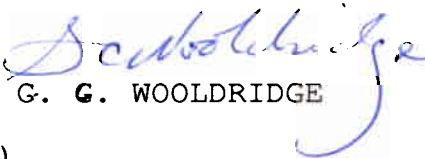


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c. The schedule through FY97 establishing the MCP reporting requirements for departments and special assistants is included as enclosure (1). Changes to enclosure (1) will be published as necessary and reminders with specific due dates will be provided by the MCP Coordinator.

d. The MCP Coordinator shall coordinate all MCP actions and consolidate information from departments for submission of required reports to COMNAVAIRPAC per reference (d).

  
G. G. WOOLDRIDGE

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List B

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NAS LEMOORE  
MANAGEMENT CONTROL REVIEW PLAN  
FOR FIVE YEAR CYCLE FY98 - FY02

NO.	ASSESSABLE UNIT	DEPT	VA RATING	MCR/AMCR PLANNED
1.	POSTAL SERVICE OPERATIONS	ADMIN	MEDIUM	FY98
2.	MILITARY MANPOWER CONTROL	ADMIN	MEDIUM	FY00
3.	CLASSIFIED MATERIAL CONTROL	ADMIN	LOW	N/A
4.	FORMS CONTROL	ADMIN	LOW	N/A
5.	MILITARY TRAINING	ADMIN	LOW	N/A
6.	REPORTS CONTROL	ADMIN	LOW	N/A
7.	REPRODUCTION/PRINTING	ADMIN	LOW	N/A
8.	TAD/TRAVEL CLAIMS	ADMIN	LOW	N/A
9.	3-M PROGRAM MANAGEMENT	ADMIN	LOW	N/A
1.	MATERIAL ID AND PROCUREMENT	AIMD	MEDIUM	FY00
2.	PRODUCTION AND PLANNING	AIMD	MEDIUM	FY01
3.	AVIATION SUPPORT EQUIPMENT	AIMD	LOW	N/A
4.	INTERMEDIATE MAINTENANCE	AIMD	LOW	N/A
5.	METCAL	AIMD	LOW	N/A
6.	TOOL ACCOUNTABILITY & CONTROL	AIMD	LOW	N/A
1.	FIELD SUPPORT DIVISION	AIOPS	HIGH	FY99
2.	AIRCRAFT SCHEDULES	AIOPS	LOW	N/A
3.	AIRCRAFT STRUCTURAL FIRE & RESCUE DIVISION	AIOPS	LOW	N/A
4.	AIR TRAFFIC CONTROL DIVISION	AIOPS	LOW	N/A
5.	CLASSIFIED MATERIAL STORAGE -AIOPS CONTROLLED	AIOPS	LOW	N/A
6.	CORRESPONDENCE - AIOPS	AIOPS	LOW	N/A
7.	GROUND ELECTRONICS DIVISION	AIOPS	LOW	N/A
8.	INVENTORY MANAGEMENT	AIOPS	LOW	N/A
9.	MAIL - AIOPS	AIOPS	LOW	N/A
10.	MESSAGE DISTRIBUTION	AIOPS	LOW	N/A
11.	OPERATIONS MAINTENANCE DIV.	AIOPS	LOW	N/A
12.	PERSONNEL ACTIONS - AIR OPS	AIOPS	LOW	N/A
13.	PROCUREMENT - AIOPS	AIOPS	LOW	N/A
14.	TRAVEL - AIOPS	AIOPS	LOW	N/A

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FOR FIVE YEAR CYCLE FY98 - FY02

NO.	ASSESSABLE UNIT	DEPT	VA RATING	MCR/AMCR PLANNED
1.	ADP SECURITY PROGRAM	AIS	HIGH	FY98
2.	APPLICATIONS SOFTWARE CONTROL	AIS	HIGH	FY98
3.	CONTINUITY OF OPERATIONS PLAN	AIS	HIGH	FY99
4.	DATA COMMUNICATIONS CONTROL	AIS	HIGH	FY99
5.	ADP EQUIPMENT INVENTORY CONTROL	AIS	MEDIUM	FY00
6.	ADP REUTILIZATION	AIS	MEDIUM	FY01
7.	ADP ACQUISITION CONTROL	AIS	LOW	N/A
8.	OFFICIAL VS PERSONAL USE OF ADP EQUIPMENT	AIS	LOW	N/A
9.	PRIVACY PERSONAL DATA ACT	AIS	LOW	N/A
1.	AVIATION SAFETY PROGRAM	ASO	MEDIUM	FY00
1.	COMMAND CAREER COUNCILORS OFFICE	CCC	LOW	N/A
1.	COMMAND EVALUATION PROGRAM	CE	LOW	N/A
2.	FRAUD, WASTE, & ABUSE PROGRAM	CE	LOW	N/A
3.	MANAGEMENT CONTROL PROGRAM	CE	LOW	N/A
1.	CHAPLAINS OFFICE	CH	LOW	N/A
1.	COMSEC	CMS	HIGH	FY98

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**NAS LEMOORE  
MANAGEMENT CONTROL REVIEW PLAN  
FOR FIVE YEAR CYCLE FY98 - FY02**

<b>NO.</b>	<b>ASSESSABLE UNIT</b>	<b>DEPT</b>	<b>VA RATING</b>	<b>MCR/AMCR PLANNED</b>
1.	MINOR PROPERTY	COMPT	HIGH	FY98
2.	BUDGET/FUND RESPONSIBILITY	COMPT	HIGH	FY99
3.	OUTSTANDING OBLIGATIONS	COMPT	MEDIUM	FY00
4.	PAYROLL ACCOUNTING/CIVILIAN TIMEKEEPING	COMPT	MEDIUM	FY00
5.	MEMORANDUM ACCOUNTING	COMPT	MEDIUM	FY01
6.	MANAGEMENT OF REIMBURSABLES	COMPT	MEDIUM	FY02
7.	ACCRUAL ACCOUNTING	COMPT	LOW	N/A
8.	CLASS 3 PLANT PROPERTY	COMPT	LOW	N/A
9.	CLASS 4 PLANT PROPERTY	COMPT	LOW	N/A
10.	FISCAL YEAR END OBLIGATIONS	COMPT	LOW	N/A
11.	INTERSERVICE SUPPORT AGREEMENTS	COMPT	LOW	N/A
1.	SUBSTANCE ABUSE PROGRAM	DAPA	LOW	N/A
1.	EQUAL OPPORTUNITY PROGRAM (MILITARY)	EEO	MEDIUM	FY98
1.	FAMILY SERVICE CENTER	FSC	MEDIUM	FY99
1.	CIVILIAN TRAINING	HRO	MEDIUM	FY00
2.	DRUGFREE WORKPLACE PROGRAM	HRO	MEDIUM	FY00
3.	EMPLOYEE RELATIONS PROGRAM	HRO	MEDIUM	FY01
4.	EQUAL OPPORTUNITY PROGRAM (CIVILIAN EMPLOYEES)	HRO	MEDIUM	FY01
5.	RECRUITMENT OF CIVILIAN EMPLOYEES	HRO	MEDIUM	FY02
6.	RETIREMENTS & SEPARATIONS	HRO	MEDIUM	FY02
7.	DEFENSE CIVILIAN PERSONNEL DATA SYSTEM	HRO	LOW	N/A

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NO.	ASSESSABLE UNIT	DEPT	VA RATING	MCR/AMCR PLANNED
1.	MWRF AUTO HOBBY	MWRF	HIGH	FY98
2.	MWRF CAR WASH	MWRF	HIGH	FY98
3.	MWRF PROCUREMENT	MWRF	HIGH	FY98
4.	MWRF ATHLETICS/FITNESS	MWRF	HIGH	FY99
5.	MWRF RECYCLING PROGRAM	MWRF	HIGH	FY99
6.	MWRF ITT	MWRF	HIGH	FY99
7.	MWRF ACCOUNTS PAYABLE	MWRF	MEDIUM	FY00
8.	MWRF ACCOUNTS RECEIVABLE	MWRF	MEDIUM	FY00
9.	MWRF ACCOUNTING	MWRF	MEDIUM	FY00
10.	MWRF Y-COMM	MWRF	MEDIUM	FY00
11.	MWRF CASH CONTROLS	MWRF	MEDIUM	FY01
12.	MWRF FAMILY CHILD CARE	MWRF	MEDIUM	FY01
13.	MWRF YOUTH ACTIVITIES KIDZONE	MWRF	MEDIUM	FY01
14.	MWRF MARKETING	MWRF	MEDIUM	FY02
15.	MWRF OUTDOOR ADVENTURE CENTER	MWRF	MEDIUM	FY02
16.	MWRF TAILGATES REC CENTER	MWRF	MEDIUM	FY02
17.	MWRF BOWLING CENTER	MWRF	LOW	N/A
18.	MWRF AMUSEMENT MACHINES	MWRF	LOW	N/A
19.	MWRF CHILD DEVELOPMENT CENTER	MWRF	LOW	N/A
20.	MWRF CONSUMABLE INVENTORY	MWRF	LOW	N/A
21.	MWRF CRAFTTECH	MWRF	LOW	N/A
22.	MWRF PAYROLL/PERSONNEL	MWRF	LOW	N/A
23.	MWRF RECEIVING	MWRF	LOW	N/A
24.	MWRF THEATER	MWRF	LOW	N/A
1.	NAVOSH PROGRAM	OSH	HIGH	FY99
1.	PUBLIC AFFAIRS OFFICE	PAO	HIGH	FY98

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<b>NO.</b>	<b>ASSESSABLE UNIT</b>	<b>DEPT</b>	<b>VA RATING</b>	<b>MCR/AMCR PLANNED</b>
1.	HAZARDOUS WASTE MANAGEMENT	PW	HIGH	FY98
2.	MOTOR POOL OPERATIONS	PW	HIGH	FY99
3.	FACILITY BASE MAINTENANCE	PW	MEDIUM	FY00
4.	TOOL ROOM	PW	MEDIUM	FY00
5.	FACILITY SUPPORT CONTRACTS	PW	MEDIUM	FY01
6.	HOUSING MANAGEMENT	PW	MEDIUM	FY01
7.	TELEPHONE USAGE & CONTRACT ADMINISTRATION	PW	MEDIUM	FY02
8.	ENERGY & UTILITY MANAGEMENT	PW	LOW	N/A
9.	REAL & INSTALLED PROPERTY	PW	LOW	N/A
10.	WATER TREATMENT PLANT	PW	LOW	N/A
1.	NAVY FLYING CLUB	NFC	MEDIUM	FY98
1.	DISASTER PREPAREDNESS PROGRAM	SEC	MEDIUM	FY00
2.	LAW ENFORCEMENT	SEC	MEDIUM	FY01
3.	PHYSICAL SECURITY PROGRAM	SEC	MEDIUM	FY01
4.	MILITARY WORKING DOG PROGRAM	SEC	LOW	N/A
5.	MLSR PROGRAM	SEC	LOW	
1.	STATION JUDGE ADVOCATES OFFICE	SJA	LOW	N/A
1.	COMBINED BACHELOR QUARTERS OPERATIONS	SUP	HIGH	FY98
2.	COMBINED BACHELOR QUARTERS BILLETING FUND	SUP	HIGH	FY98
3.	PERSONAL PROPERTY	SUP	HIGH	FY99
4.	READY MAINTENANCE SUPPORT	SUP	HIGH	FY99
5.	AVIATION DEPOT LEVEL REPAIRABLES MANAGEMENT	SUP	MEDIUM	FY99
6.	CUSTOMER SERVICE	SUP	MEDIUM	FY00
7.	EXCESS MATERIAL	SUP	MEDIUM	FY00
8.	FOOD SERVICE	SUP	MEDIUM	FY01
9.	FUELS MANAGEMENT	SUP	MEDIUM	FY02
10.	RECEIPT CONTROL	SUP	MEDIUM	FY02

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NO.	ASSESSABLE UNIT	DEPT	VA RATING	MCR/AMCR PLANNED
11.	CARCASS TRACKING	SUP	LOW	N/A
12.	REPAIRABLE SCREENING UNIT	SUP	LOW	N/A
13.	AWAITING PARTS UNIT	SUP	LOW	N/A
14.	CONTROLLED EQUIPAGE (CLASSIFIED MATERIAL)	SUP	LOW	N/A
15.	MINOR PROPERTY, SUPPLY CONTROLLED	SUP	LOW	N/A
16.	DISPOSAL PROCEDURES	SUP	LOW	N/A
17.	FLIGHT GEAR	SUP	LOW	N/A
18.	ISSUE CONTROL	SUP	LOW	N/A
19.	REPAIRABLE MANAGEMENT	SUP	LOW	N/A
20.	PURCHASING	SUP	LOW	N/A
1.	NAVY EXPLOSIVES SAFETY PROGRAM/ORDNANCE CONTROL	WEP	LOW	N/A
2.	WEAPONS DEPT. MINOR PROPERTY	WEP	LOW	N/A